



2016 Report of the Property Assessment Appeal Board

Stewart Iverson, Chair

Karen Oberman, Board Member

Camille Valley, Board Member

Mission

To serve Iowans by establishing a consistent, fair, and equitable property assessment appeal process.

Background

Created in 2005, the Property Assessment Appeal Board (PAAB) serves as a valuable resource for Iowa's taxpayers and provides an efficient, fair, and cost-effective means for taxpayers to appeal property assessments. PAAB is statutorily authorized to conduct hearings on property assessments throughout the State of Iowa and has the authority to change the value or legal classification of property. PAAB is a board independent of the Department of Revenue, the local boards of review, and the county assessors. As a result, it serves as a neutral arbiter of property assessment disputes.

Board Membership

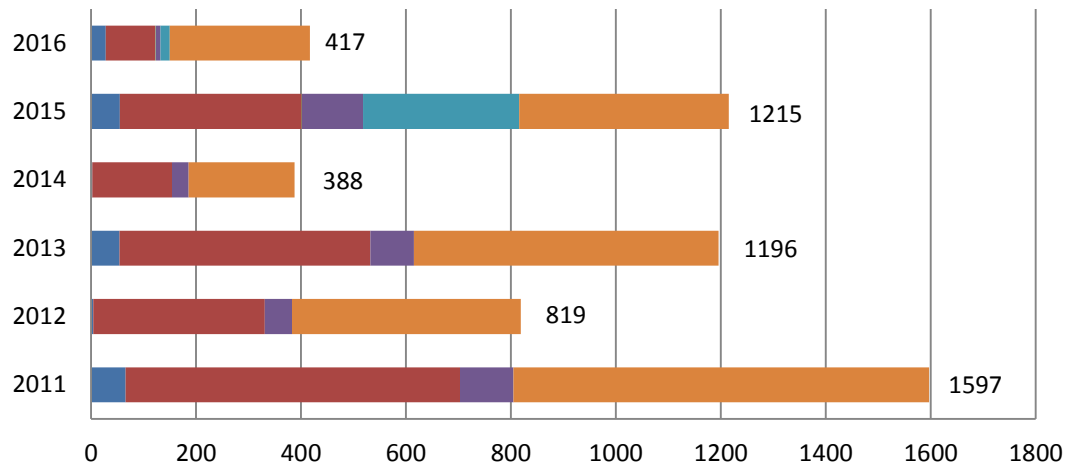
There are three members of PAAB, appointed by the governor for staggered six-year terms and subject to confirmation by the Iowa Senate. Each member of PAAB shall be qualified by virtue of at least two years' experience in the area of government, corporate, or private practice relating to property appraisal and property tax administration. At the present time, one member has expertise in local taxation and finance, one is an appraiser, and one is an attorney. No more than two members may be from the same political party.

Since the 2011 assessment year, PAAB cases have resulted in more than \$775 million in assessment modifications, saving taxpayers an estimated \$37.3 million in property taxes.



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Parcels Appealed by Classification Per Year

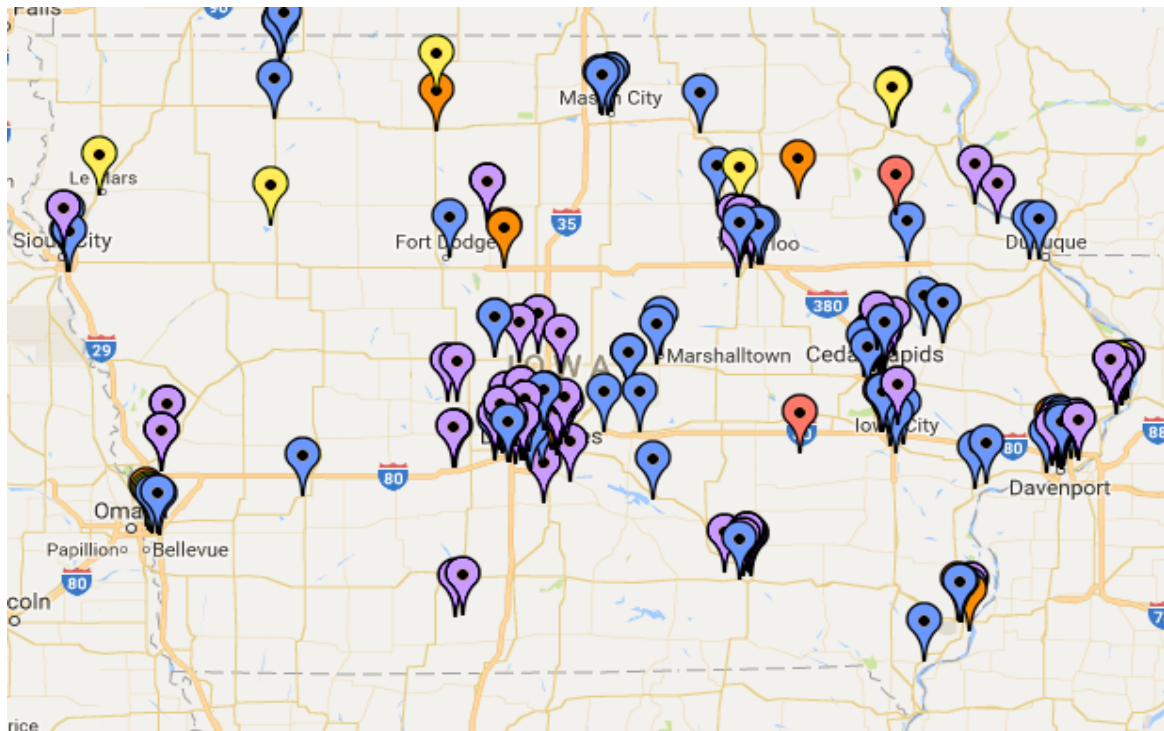


	2011	2012	2013	2014	2015	2016
Agricultural	66	4	54	2	55	28
Commercial	637	327	478	152	346	94
Dual-class					1	1
Industrial	102	52	83	32	116	9
Multi-residential					298	18
Residential	792	436	581	202	399	267

Appeal Dispositions 2011-2016

Year	Affirmed	Modified	Dismissed	Settled	Withdrawn	Open
2011	13.90%	4.07%	8.77%	48.28%	24.98%	0.00%
2012	10.09%	1.72%	18.20%	33.83%	36.16%	0.00%
2013	29.62%	4.08%	6.32%	37.60%	22.38%	0.00%
2014	14.83%	1.02%	8.95%	29.92%	44.76%	0.51%
2015	23.54%	2.98%	13.71%	24.06%	23.93%	11.77%
2016	3.23%	0.00%	9.22%	17.97%	15.21%	54.38%

2016 Appeals to PAAB



Red = Ag Blue=Comm. Green=Dual-class Yellow=Ind. Orange=Multi-R Purple=Res.

Goals and Highlights

- Leverage technology to improve efficiency and efficacy of appeal process.
 - One of the first in the nation to do so, PAAB offers a fully-integrated electronic filing system for assessment appeals. In 2016, over 70% of PAAB appeals were filed electronically.
 - Redesigned in 2015, PAAB's website is continually updated with forms, board rulings, events, and other information to aid participants.
- Resolve assessment appeals in a timely and fair manner.
 - 2014 rule amendments, along with the website redesign, gave the parties increased ability to schedule their own appeal hearings. This has reduced the number of continuances requested, and enhanced PAAB's ability to schedule appeal hearings in a more efficient manner.
 - As of 12/31/2016,
 - 91% of 2015 appeals were closed and 99% of cases have a scheduled hearing date.
 - 83% of 2016 appeals have a hearing date scheduled and 46% are closed.



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